

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

RUN ON 07/05/11

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EDGEComb

2011-12

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	89	17	106	0	106
10	ATTENDING PUPILS (OCTOBER 2010)	86	14	100	0	100
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	87.5	15.5	103.0 (100%)	0.0 ( 0%)	103.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	5.1 (17:1)	1.0 (16:1)	0.0 (15:1)	=	6.1 /	8.6	=	.71 X	468,612	=	332,715	0
B.	GUIDANCE	0.3 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.3 /	0.6	=	.50 X	26,422	=	13,211	0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0	=	.10 X	0	=	3,191	0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.3	=	.33 X	13,459	=	4,441	0
E.	EDUCATION TECHS	0.9 (100:1)	0.2 (100:1)	0.0 (250:1)	=	1.1 /	2.0	=	.55 X	39,637	=	21,800	0
F.	LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2 /	0.3	=	.67 X	5,710	=	3,826	0
G.	CLERICAL	0.4 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.5 /	1.0	=	.50 X	32,531	=	16,266	0
H.	SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4 /	1.0	=	.40 X	68,772	=	27,509	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,811	0
B.	Supplies and Equipment	342	473		35,226	0
C.	Professional Development	58	58		5,974	0
D.	Instructional Leadership Support	24	24		2,472	0
E.	Co- and Extra-Curricular Student	34	113		3,502	0
F.	System Administration/Support	218	218		22,454	0
G.	Operations & Maintenance	1,002	1,191		103,206	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	67,176	0
B.	Education & Library Technicians	36.00%	9,225	0
C.	Clerical	29.00%	4,717	0
D.	School Administrators	14.00%	3,851	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	10,234	0
16	Adjustment for Title I Revenues	-15,693	0
17	TOTALS	679,114	0
18	E.P.S. RATES	6,593	6,810

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          121.0          60.0          181.0
      OCTOBER 2008         116.0          61.0          177.0
      APRIL 2009           115.0          60.0          175.0
      OCTOBER 2009         122.0          58.0          180.0
      APRIL 2010           121.0          60.0          181.0
      OCTOBER 2010         124.0          54.0          178.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS  ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                122.5 +      0.00 X          6,593.00 =      807,642.50
      9-12 PUPILS                57.0 +      0.00 X          6,810.00 =      388,170.00
      ADULT EDUC. COURSES AT .1      0.2          X          6,810.00 =      1,362.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X          6,593.00 =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000        X          6,810.00 =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .4516      55.3 X .15 X          6,593.00 =      54,688.94
      9-12 DISADVANTAGED @ .4516      25.7 X .15 X          6,810.00 =      26,252.55
      K-8 LIMITED ENGLISH PROF.        3.0 X .700 X          6,593.00 =      13,845.30
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          6,810.00 =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          122.5          X          43.00 =      5,267.50
      9-12 STUDENT ASSESSMENT           57.0          X          43.00 =      2,451.00
      K-8 TECHNOLOGY RESOURCES          122.5          X          97.00 =     11,882.50
      9-12 TECHNOLOGY RESOURCES           57.0          X          293.00 =     16,701.00
      K-2 PUPILS                       43.0 X .10 X          6,593.00 =     28,349.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      98,944.13
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                1,455,557.32
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,411,890.60

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,411,890.60

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					269,208.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					72,322.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					341,531.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,753,421.65

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	EDGECOMB				
	11/01/11	NEW EDGECOMB ELEM SCH	233,004.05	58,649.21	291,653.26
	05/01/12	NEW EDGECOMB ELEM SCH	0.00	58,018.03	58,018.03
42	TOTAL PRINCIPAL & INTEREST		233,004.05	116,667.24	349,671.29
43	APPROVED LEASES FOR 2010-11 - EDGECOMB				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - EDGECOMB				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - EDGECOMB				9,567.74
47	TOTAL DEBT SERVICE ALLOCATION				359,239.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,112,660.68

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
EDGECOMB	179.5	100.00%	2,112,660.68		0.00		2,112,660.68		
TOTAL	179.5						2,112,660.68		
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			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EDGECOMB			239,850,000	7.470	1,791,679.50		2,112,660.68	1,791,679.50	100.00% 7.47M
TOTAL			239,850,000		1,791,679.50		2,112,660.68	1,791,679.50	100.00% 7.47M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,112,660.68	1,791,679.50	320,981.18
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,112,660.68	1,791,679.50	320,981.18
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								320,981.18
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 84.81% STATE SHARE % = 15.19%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 84.81% STATE SHARE % = 15.19%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,156,327.40		